

## Single Audit Findings

<u>21<sup>st</sup> Century Community Learning</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Timesheets/logs not documented			1
<u>Adult Education (MDCD)</u>			
Commingled funds			1
Suspension and debarment		1	
Timesheets/logs not documented		1	1
<u>Charter School Grant</u>			
Expenditures outside budget	1		
Expenditures paid outside grant period	1		
Timesheets/logs not documented	2		
<u>Class Size Reduction</u>			
Timesheets/logs not documented	1		
<u>Comprehensive School Reform</u>			
Cash management			2
Expenditures not segregated		1	
Inappropriate expenditures			1
Lack documentation			1
<u>Drug Free Schools</u>			
Cash management excess of 30-day cash needs		1	
<u>Even Start</u>			
Matching			1
Staff qualifications		1	1
Timesheets/logs not documented		1	2
<u>Financial Statement Findings</u>			
Accounting entries not made/incorrectly	6	9	12
Bank reconciliations	12	14	16
Bidding	2	2	
Bond expenditure procedures		2	
Budget	4	7	10
Commingling of funds	1		
Deficit	2	3	6
EFT – check disbursements	2	2	
Employee vacation policy		1	
Fringe benefit allocation	1	2	
Improper rates paid for salaries		5	2
Inappropriate investments	2	1	
Inter-fund borrowing		5	
Lack internal control over capital assets		17	1
Lack of back-up data			1

**Financial Statement Findings (cont.)**

	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>
Lack of documentation for expenditures	3	6	1
Lack of GFAAG	7	8	
Lack of internal control over federal grants	4	5	
Lack of internal control over payroll		14	5
No contract for bus services		1	
No procedure for Trust and Agency Funds		1	3
Personnel expenditures not reviewed		2	
Procedures for cash and accounts payable		3	9
Procurement card internal controls		1	
Property tax revenue included in general fund		1	1
Pupil accounting	2	2	1
Reconciliation of program expenditures	2	2	2
Segregation of duties	21	40	40
Staffing	2	4	1
Timeliness of financial statements	1		
Timely request for reimbursements		1	
Vendor payments			1

**Food and Nutrition**

Applications not certified		8	2
Bidding	1	2	
Cash deposit process		2	
Didn't count reimbursable meals at point of sale		2	2
District's on-site reviews not timely	2	4	
Eligibility documentation/verification/income verification	19	12	22
Indirect cost rate		1	
No menus		1	
Price comparison		1	
Production records	2	2	2
Segregation of duties		1	1
Suspension and debarment		1	
Timesheets/logs not documented	1		
Unallowable activities	6	1	1
USDA commodities not recorded	1		

**Medicaid (MDCH)**

Cost reporting			1
SAS-70		6	
Timesheets/logs not documented			2
Transportation of eligible students	1		

**Migrant Education**

Timesheets/logs not documented			1
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**Reading First**

Allocations			1
Expenditures paid outside/not supported/documentated			1

**Reading First (cont.)**

	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>
Inappropriate expenditures			1
Lack of documentation		1	1
Non-public participation			1
Suspension and Debarment		1	
Timesheets/logs not documented		3	1
Wrong grade spans		1	

**Rural & Low Income Schools**

Cash management			1
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**School Renovation**

Bidding		3	
Budget		2	
Cash management excess of 30-day cash needs		2	
Davis Bacon Act		5	
Expenditure reporting		1	
Expenditures outside grant period		1	
Lack of documentation		3	
Lack of parental involvement		1	
Monitoring		1	
Non-public participation		2	
Professional development		1	
Segregation of duties		2	1
Suspension and Debarment		5	
Timesheets/logs not documented		2	1

**Special Education**

Expenditures paid outside/not supported/documented	4	3	2
Maintenance of effort	1	2	2
Monitoring		2	1
No inventory		1	
Non-public participation		1	
Payroll allocation		1	1
Timesheets/logs not documented	1	40	18

**Technology Literacy**

Accruals			1
Bank reconciliations		1	
Cash management			1
Segregation of duties		1	
Timesheets/logs not documented		1	1

**Title I**

Budget		2	4
Building allocation	3	7	3
Carryover without waiver	1	1	
Cash management excess of 30-day cash needs	5	8	2

**Title I (cont.)**

	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>
Comparability analysis	4	7	8
District set-asides		1	
Eligible attendance areas		1	4
Expenditures outside grant period	2	1	
Inappropriate expenditures	3	1	6
Indirect Costs			1
Lack of parental involvement / didn't allocate	2	1	5
Lack of supporting documentation		16	3
Lack of teacher certification			1
Management costs	1		
Monitoring		1	2
No inventory		1	
Non-public participation		2	2
Personnel expenditures not reviewed		3	3
Professional development – school identified for improvement	1	5	6
Segregation of costs in general ledger			1
Segregation of duties		7	4
Service of building in rank order - school-wide program	3		4
Supplant		2	1
Timesheets/logs not documented	13	51	38

**Title I, Part D – Enhancing Education through Technology**

Bidding			1
Non-public participation			1

**Title II, Part A – Improving Teacher Quality**

Accruals			1
Allowability of grant expenditures		1	2
Cash management			1
Expenditures outside of grant period			1
Lack of documentation		3	2
Lack of parental involvement		1	
Non-public participation		1	1
Segregation of duties			1
Timesheets/logs not documented		19	12

**Title III – English Language Acquisition**

Non-Public participation

**Title V**

Cash management			1
Supporting documentation		1	
Suspension and debarment		1	
Timesheets/logs not documented		2	2

**Title VI**

Accruals

Timesheets/logs not documented

**2002****2003****2004**

1

1

**Vocational Education (MDCD)**

Certified vendors

Supplanting

Supporting documentation

Suspension and debarment

Timesheets/ logs not documented

1

1

1

1

1

3

2

**Workforce Investment Act (WIA) (MDCD)**

Eligibility documentation

Timesheets/logs not documented

1

3

2